UNITED STATES DISTRICT COURT FOR THE DISTRICT OF MARYLAND

ST. PAUL FIRE AND MARINE INSURANCE COMPANY,

*

Plaintiff,

*

V.

Civil Action No. WDQ-02-CV-3123

TRANSAMERICA OCCIDENTAL LIFE INSURANCE COMPANY, et al.,

Defendants.

DEFENDANT PRINCIPAL LIFE INSURANCE COMPANY'S OPPOSITION TO PLAINTIFF'S MOTION FOR PARTIAL SUMMARY JUDGMENT

Principal Life Insurance Company ("Principal"), a defendant in the above-referenced action, adopts by reference the grounds and authorities set forth in Defendants' Memorandum in Opposition to Plaintiff's Motion for Partial Summary Judgment filed on May 21, 2003, by defendants American United Life Insurance Company, First Allmerica Financial Life Insurance Company, Connecticut General Life insurance Company, Combined Insurance Company of America, Crown Life Insurance Company, The Equitable Life Assuring Society of the United States, Manufacturers Life Insurance Company, Phoenix Life Insurance Company, Sun Life Assurance Company of Canada, Swiss Re Life & Health America, Inc., Swiss Re America Holding Corporation, Unum Life Insurance Company of America, General & Cologne Life Re of America, and Canada Life Insurance Company of America.

WHEREFORE, for the reasons stated therein, plaintiff's motion for partial summary judgment should be denied.

Respectfully submitted,

/s/

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Dated: May 23, 2003

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